

**HAMILTON COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2019**

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## TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1

### FINANCIAL SECTION

Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash .....	3
Notes to the Financial Statement .....	4

### REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1	
Summary of Expenditures – Actual and Budget .....	14
Schedule 2	
Schedule of Receipts and Expenditures	
2-1 General Fund .....	15

#### Special Purpose Funds

2-2 Alcohol Revenue Fund.....	22
2-3 Library Fund.....	23
2-4 Library Employee Benefits Fund .....	24
2-5 Enhancement 911 Fund.....	25
2-6 Fire District #1 Fund.....	26
2-7 Non-Budgeted Special Purpose Funds.....	27

#### Bond and Interest Funds

2-8 No-Fund Warrants – 2016 .....	29
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#### Business Funds

2-9 Budgeted Business Fund.....	30
2-10 Non-Budgeted Business Funds .....	31

#### Agency Funds

Schedule 3	
Summary of Receipts and Disbursements.....	32

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Hamilton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Hamilton County, Kansas as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Hamilton County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hamilton County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Other Matters**

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Hamilton County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated September 10, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

August 24, 2020

# HAMILTON COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General fund	\$ 462,951	\$ -	\$ 5,804,711
Special purpose funds:			
Alcohol revenue	3,119	-	4,743
Library	8,285	-	167,481
Library employee benefits	2,737	-	50,017
Enhancement 911	66,933	-	54,295
Fire district #1	20,979	-	34,688
Non-budgeted special purpose funds:			
Capital improvement	1,336,597	-	45,214
Equipment reserve	-	-	89,769
Special machinery	3,874	-	-
Special road	574	-	-
Sheriff's funds	56,364	-	25,262
Special attorney trust drug money	1,477	-	-
County attorney forfeiture	436	-	2,475
Sheriff forfeiture	-	-	8,555
Diversion fee	31,668	-	27,725
Special vehicle	-	-	25,902
County sales tax	385,800	-	192,612
EMT trust	9,755	-	9,650
Prosecuting attorney training	432	-	631
Clerk technology	716	-	1,142
Register of deeds technology	12,762	-	4,568
Treasurer technology	3,261	-	1,142
Health bio-terrorism	20,100	-	9,463
Heath maternal child	6,818	-	10,559
Solid waste management	10,054	-	128,799
Micro loan	132,071	-	2,287
Special law enforcement trust	1,288	-	2,796
Total special purpose funds	2,116,100	-	899,775
Bond and interest funds:			
No-fund warrants - 2016	-	-	602,100
Business funds:			
Sunflower Square	8,093	-	103,097
VIP Center	2,050	-	800
Total business funds	10,143	-	103,897
Total reporting entity - excluding agency funds	\$ 2,589,194	\$ -	\$ 7,410,483

Composition of cash balance:

Cash on hand  
 Checking accounts  
 Money market  
 Certificates of deposit

Total cash

Agency funds

Total reporting entity - excluding agency funds

The notes to the financial statement are an integral part of this statement.

Statement 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
<u>\$ 5,526,349</u>	<u>\$ 741,313</u>	<u>\$ 124,893</u>	<u>\$ 866,206</u>
4,000	3,862	-	3,862
168,088	7,678	-	7,678
50,055	2,699	-	2,699
53,032	68,196	-	68,196
37,014	18,653	1,732	20,385
241,486	1,140,325	1,814	1,142,139
35,803	53,966	-	53,966
-	3,874	-	3,874
-	574	-	574
13,190	68,436	-	68,436
683	794	-	794
-	2,911	-	2,911
-	8,555	-	8,555
12,984	46,409	-	46,409
25,902	-	-	-
288,277	290,135	-	290,135
13,639	5,766	3,000	8,766
510	553	-	553
597	1,261	-	1,261
6,184	11,146	-	11,146
533	3,870	-	3,870
8,624	20,939	-	20,939
4,738	12,639	-	12,639
135,421	3,432	9,507	12,939
426	133,932	-	133,932
749	3,335	-	3,335
<u>1,101,935</u>	<u>1,913,940</u>	<u>16,053</u>	<u>1,929,993</u>
<u>602,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
66,613	44,577	-	44,577
-	2,850	-	2,850
<u>66,613</u>	<u>47,427</u>	<u>-</u>	<u>47,427</u>
<u>\$ 7,296,997</u>	<u>\$ 2,702,680</u>	<u>\$ 140,946</u>	<u>\$ 2,843,626</u>

\$ 300  
 85,413  
 6,940,730  
1,870,423  
 8,896,866  
(6,053,241)  
\$ 2,843,625

# HAMILTON COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

Hamilton County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

**Hamilton County Fair Board.** The Fair Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Syracuse-Hamilton County Airport.** The Airport is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Hamilton County Public Library.** The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

**Tamarisk Golf Course.** The Golf Course is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Hamilton County Extension Council.** Hamilton County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

**Hamilton County Fire District #1.** The District is defined as a separate taxing entity by applicable state statutes. It provides fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed to property owners in the District. For financial reporting, the financial activities of the Fire District are accounted for within a special purpose fund.

**Hamilton County Pool Board.** The Pool Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

**Syracuse Youth Activities Association.** The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

#### REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, (including tax levies and transfers from other funds) and payment of general long-term debt.

Business funds – funds financed in whole or in part by fees charged to users for goods or services.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc.).

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), business funds, and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:



## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (Continued)

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds, the VIP Center business fund and the following special purpose funds:

Capital Improvement	County Sales Tax
Equipment Reserve	EMT Trust
Special Machinery	Prosecuting Attorney Training
Special Road	Clerk Technology
Sheriff's Funds	Register of Deeds Technology
Special Attorney Trust Drug Money	Treasurer Technology
County Attorney Forfeiture	Health Bio-Terrorism
Sheriff Forfeiture	Health Maternal Child
Diversion Fee	Solid Waste Management
Special Vehicle	Micro Loan
	Special Law Enforcement Trust

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" of sixty days each begin December 10, and May 1. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$8,896,566 and the bank balance was \$8,894,340. Of the bank balance, \$2,619,349 was covered by federal depository insurance, and \$3,143,796 was collateralized with securities held by the pledging financial institutions agents in the County's name, and \$3,131,195 was unsecured under a designated peak period.

## C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
No-fund warrants:					
First National Bank – Series 2016					
Issued August 11, 2016					
In the amount of \$1,115,000					
At interest rate of 4.00%					
Maturing September 1, 2020	\$ 557,500	\$ -	\$ 278,750	\$ 278,750	\$ 22,300
Valley State Bank – Series 2016					
Issued August 11, 2016					
In the amount of \$1,115,000					
At interest rate of 4.00%					
Maturing September 1, 2020	<u>557,500</u>	<u>-</u>	<u>278,750</u>	<u>278,750</u>	<u>22,300</u>
Total no-fund warrants	<u>1,115,000</u>	<u>-</u>	<u>557,500</u>	<u>557,500</u>	<u>44,600</u>

## C. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
Eight radios and control station Issued February 1, 2011 In the amount of \$15,764 At interest rate of 4.21% Maturing February 1, 2022	\$ 6,141	\$ -	\$ 1,442	\$ 4,699	\$ 258
Cat 140M road grader Issued March 8, 2016 In the amount of \$72,943 At interest rate of 4.01% Maturing February 29, 2020	37,913	-	18,580	19,333	1,520
Cat 140M road grader Issued March 8, 2016 In the amount of \$51,703 At interest rate of 4.01% Maturing February 29, 2020	26,868	-	13,173	13,695	1,077
Versa greens mower Issued March 16, 2016 In the amount of \$14,556 At interest rate of 4.00% Maturing March 16, 2020	7,563	-	3,707	3,856	303
2011 Toro RM5510 fairway mower Issued March 14, 2017 In the amount of \$23,345 At interest rate of 3.98% Maturing March 14, 2022	13,993	-	4,484	9,509	556
Bobcat compact track loader Issued May 2, 2017 In the amount of \$46,062 At interest rate of 2.914% Maturing May 2, 2019	16,641	-	16,641	-	447
Three 2010 Cat 140M motor graders Issued July 24, 2017 In the amount of \$375,000 At interest rate of 3.14% Maturing July 24, 2021	224,872	-	72,639	152,233	7,061
2017 Cat 953D track loader Issued September 19, 2017 In the amount of \$240,197 At interest rate of 3.32% Maturing September 19, 2024	179,917	-	27,597	152,320	5,973
2013 Toro mower Issued March 6, 2018 In the amount of \$26,390 At interest rate of 3.98% Maturing March 6, 2022	20,800	-	4,899	15,901	829

## C. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases (continued):					
Toro greens mower					
Issued January 22, 2019					
In the amount of \$18,870					
At interest rate of 4.28%					
Maturing January 22, 2022	\$ -	\$ 18,870	\$ 3,774	\$ 15,096	\$ -
2019 EZGo golf carts					
Issued November 12, 2019					
In the amount of \$18,800					
At interest rate of 3.98%					
Maturing November 12, 2023	-	18,800	-	18,800	-
Total capital leases	534,708	37,670	166,936	405,442	18,024
Total long-term debt	<u>\$1,649,708</u>	<u>\$ 37,670</u>	<u>\$ 724,436</u>	<u>\$ 962,942</u>	<u>\$ 62,624</u>

Current maturities of no-fund warrants and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	<u>\$ 557,500</u>	<u>\$ 22,300</u>	<u>\$ 579,800</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2020	\$ 160,827	\$ 13,917	\$ 174,744
2021	128,118	8,266	136,384
2022	47,610	4,034	51,644
2023	36,427	2,320	38,747
2024	32,460	1,108	33,568
Total	<u>\$ 405,442</u>	<u>\$ 29,645</u>	<u>\$ 435,087</u>

## D. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory authority</u>	<u>Amount</u>
Operating transfers:			
General	2016 No-fund warrants	K.S.A. 19-4606	\$ 602,100
General	Equipment reserve	K.S.A. 19-119	89,769
Capital improvement	General	K.S.A. 19-120	50,000
Special vehicle	General	K.S.A. 8-145	21,972
County sales tax	General	K.S.A. 12-110d	125,000
Total operating transfers			<u>\$ 888,841</u>

#### D. INTERFUND TRANSFERS (CONTINUED)

Transfers to related municipal entities:

General	Airport	K.S.A.	3-121	\$	38,000
General	Hamilton County VIP	K.S.A.	12-1680		73,000
General	Extension council	K.S.A.	2-610		80,124
General	Hospital	K.S.A.	19-4606		154,296
General	Fair board	K.S.A.	2-129		71,250
General	Pool board	K.S.A.	19-2801		40,000
General	Syracuse youth activities	K.S.A.	19-3903		32,085
General	Tamarisk golf course	Commissioners			17,500
General	Historical Society	K.S.A.	19-2651		34,500
Library	Public library	K.S.A.	12-1220		168,088
Library employee benefits	Public library	K.S.A.	12-16,102		50,055
County sales tax	Hospital	K.S.A.	19-4606		<u>130,000</u>

Total transfers to related municipal entities \$ 888,898

#### E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other post-employment benefits.* As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and disability other post-employment benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2019, and contributions by the County totaled \$16,909 for 2019.

*Vacation leave.* The County's policies regarding vacations permit employees to accumulate a maximum of 240 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 240 hours.

*Sick leave.* All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of 960 hours (Sheriff's Department and Road Department 1,140 hours). No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to a bank to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

*Section 125 cafeteria plan/health insurance.* The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical and dependent care expenses. The plan is administered by an independent insurance company.

*Section 457 deferred compensation plan.* The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

## F. DEFINED BENEFIT PENSION PLAN

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$150,324 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,241,230. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## G. OPERATING LEASES

The County had the following operating lease as of December 31, 2019. This lease represents a future commitment of annual lease expenses. At the end of the lease term, the County expects to return the equipment to the lessor.

In June 2015, the County entered into a seven-year operating lease agreement for a motor grader. The annual cost of the lease is \$27,427.

## G. OPERATING LEASES (CONTINUED)

The following is a yearly schedule of future minimum rental payments for the operating leases:

2020	\$ 27,427
2021	27,427
2022	<u>27,426</u>
	<u>\$ 82,280</u>

## H. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is \$525,881 and the estimated post-closure cost is \$821,821. Of these costs, the closure and post-closure care liability is \$419,820 at December 31, 2019, based on the estimated acres used, and the current open portion. The County will recognize the remaining estimated liability for closure and post-closure care of \$927,882 as the remaining estimated capacity is filled.

These amounts are based on what it would cost to perform all closure and post-closure care in 2019. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax receipts. The County expects the landfill to operate for approximately 165 years.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

## I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

## J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

## J. PUBLIC ENTITY RISK POOLS (CONTINUED)

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is \$36,985,816, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

## K. CAPITAL LEASE WITH HAMILTON COUNTY HOSPITAL

In June 2014 the County and the Hamilton County Hospital entered into a lease with Valley State Bank for the purchase of a modular MR building for the Hospitals' MRI machine. The total purchase price was \$243,320, with 40 quarterly payments of \$6,083 at 4.05% interest. The Hospital will make all payments, which began on September 30, 2014 and end on June 30, 2024. If the Hospital does not make the payments, the County will be responsible. In addition to the MRI building lease, the County paid the remaining balance of \$130,000 on the hospital's MRI machine lease on June 5, 2019.

## L. CONTINGENCIES

The County receives Federal and State Grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

## M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 24, 2020, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent events are required to be recognized or disclosed in this financial statement:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the pandemic. Accordingly, while management cannot quantify the financial and other impacts to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

The Federal government has established the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and appropriated \$150 billion for specified uses to States and certain local governments, to be used to cover necessary costs relating to the public health emergency with respect to COVID-19. Hamilton County received \$546,913 in July 2020 from the State of Kansas.

The County has also been informed that the Federal Aviation Administration will pay the 10% local match for a grant for airport hangers of \$79,400 from CARES Act Funds.



**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**HAMILTON COUNTY, KANSAS****SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 5,526,349	\$ -	\$ 5,526,349	\$ 5,526,349	\$ -
Special purpose funds:					
Alcohol revenue	4,270	-	4,270	4,000	270
Library	168,088	-	168,088	168,088	-
Library employee benefits	50,055	-	50,055	50,055	-
Enhancement 911	110,000	-	110,000	53,032	56,968
Fire district #1	50,000	-	50,000	37,014	12,986
Bond and interest fund:					
No-fund warrant - 2016	602,100	-	602,100	602,100	-
Business funds:					
Sunflower Square	150,000	-	150,000	66,613	83,387
Total	<u>\$ 6,660,862</u>	<u>\$ -</u>	<u>\$ 6,660,862</u>	<u>\$ 6,507,251</u>	<u>\$ 153,611</u>

See Independent Auditor's Report.

# HAMILTON COUNTY, KANSAS

## GENERAL FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 4,746,198	\$ 5,034,412	\$ 4,864,941	\$ 169,471
Shared revenue	309,144	239,839	232,449	7,390
Licenses, permits and fees	55,464	53,928	55,000	(1,072)
Charges for services:				
Health	24,211	19,244	21,000	(1,756)
Ambulance	72,308	68,467	45,000	23,467
Prisoner care	8,005	21,770	-	21,770
Landfill	62,437	54,956	74,000	(19,044)
Interest	77,556	105,896	50,000	55,896
Other	11,515	36,596	15,000	21,596
Operating transfers in	121,360	196,972	20,000	176,972
Neighborhood revitalization rebate	-	(27,369)	(6,961)	(20,408)
Total receipts	5,488,198	5,804,711	\$ 5,370,429	\$ 434,282
Expenditures:				
General government:				
County Commissioners:				
Personal services	67,946	69,974	\$ 69,749	\$ (225)
Commodities	-	-	50	50
Contractual services	3,172	1,791	3,640	1,849
Subtotal	71,118	71,765	73,439	1,674
County Clerk:				
Personal services	71,603	72,628	74,344	1,716
Commodities	1,511	1,368	800	(568)
Contractual services	1,552	2,593	2,100	(493)
Capital outlay	-	166	-	(166)
Reimbursed expenditures	(112)	(269)	-	269
Subtotal	74,554	76,486	77,244	758
County Treasurer:				
Personal services	72,393	74,973	72,000	(2,973)
Commodities	3,158	3,641	3,000	(641)
Contractual services	3,895	4,861	3,000	(1,861)
Reimbursed expenditures	(542)	(523)	-	523
Subtotal	78,904	82,952	78,000	(4,952)

**HAMILTON COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
County Attorney:				
Personal services	\$ 96,074	\$ 98,940	\$ 98,664	\$ (276)
Commodities	672	1,254	750	(504)
Contractual services	14,595	15,124	16,000	876
Reimbursed expenditures	(114)	(127)	-	127
Subtotal	111,227	115,191	115,414	223
Register of Deeds:				
Personal services	75,313	77,722	77,289	(433)
Commodities	350	789	1,306	517
Contractual services	3,476	2,699	4,000	1,301
Subtotal	79,139	81,210	82,595	1,385
Court Services:				
Court indigent	16,530	29,575	30,000	425
Commodities	1,829	2,152	1,500	(652)
Contractual services	15,213	16,502	17,000	498
Capital outlay	2,776	2,460	-	(2,460)
Subtotal	36,348	50,689	48,500	(2,189)
Courthouse general:				
Personal services	30,623	35,960	30,236	(5,724)
Commodities	9,813	16,319	19,000	2,681
Contractual services	289,187	297,324	596,000	298,676
Capital outlay	-	449	54,764	54,315
Subtotal	329,623	350,052	700,000	349,948
Direct election expense:				
Personal services	2,014	3,367	1,650	(1,717)
Commodities	899	1,675	500	(1,175)
Contractual services	17,126	7,175	11,850	4,675
Capital outlay	510	-	-	-
Subtotal	20,549	12,217	14,000	1,783

**HAMILTON COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Appraiser cost:				
Personal services	\$ 56,478	\$ 57,344	\$ 58,132	\$ 788
Commodities	1,008	693	1,000	307
Contractual services	94,267	85,006	86,868	1,862
Capital outlay	-	1,458	2,000	542
Reimbursed expenditures	(1,725)	(2,185)	-	2,185
Subtotal	150,028	142,316	148,000	5,684
Zoning:				
Commodities	-	-	500	500
Contractual services	119	101	500	399
Reimbursed expenditures	(250)	(200)	-	200
Subtotal	(131)	(99)	1,000	1,099
Employee benefits:				
Social security	133,889	143,428	140,000	(3,428)
Unemployment	2,102	1,599	6,800	5,201
KPERS	138,277	176,526	135,000	(41,526)
Health insurance	803,186	945,776	714,000	(231,776)
Life insurance	3,722	3,363	3,500	137
Subtotal	1,081,176	1,270,692	999,300	(271,392)
Conservation District	25,000	25,000	25,000	-
Reimbursed expenditures	(101,881)	(91,814)	-	91,814
Total general government	1,955,654	2,186,657	2,362,492	175,835

**HAMILTON COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	\$ 439,695	\$ 471,266	\$ 484,909	\$ 13,643
Commodities	44,756	39,801	45,000	5,199
Contractual services	83,288	74,374	72,000	(2,374)
Capital outlay	20,866	2,984	22,000	19,016
Law enforcement contract	(154,583)	(154,500)	(163,909)	(9,409)
Reimbursed expenditures	(12)	(3,779)	-	3,779
Subtotal	434,010	430,146	460,000	29,854
Emergency management:				
Personal services	17,560	18,161	18,025	(136)
Commodities	736	344	975	631
Contractual services	1,605	305	500	195
Reimbursed expenditures	(174)	(6,000)	-	6,000
Subtotal	19,727	12,810	19,500	6,690
Juvenile detention center	7,165	11,461	5,000	(6,461)
Inmate housing:				
Personal services	-	2,197	-	(2,197)
Commodities	3,552	11,784	-	(11,784)
Contractual services	1,667	2,041	-	(2,041)
Capital outlay	1,115	3,683	-	(3,683)
Subtotal	6,334	19,705	-	(19,705)
Total public safety	467,236	474,122	484,500	10,378
Highways and streets:				
Road and bridge:				
Personal services	423,217	466,139	424,400	(41,739)
Commodities	264,793	304,232	260,000	(44,232)
Contractual services	128,561	118,513	95,000	(23,513)
Capital outlay	199,616	244,277	177,600	(66,677)
Reimbursed expenditures	(12,569)	(21,831)	-	21,831
Subtotal	1,003,618	1,111,330	957,000	(154,330)

**HAMILTON COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Noxious weed:				
Personal services	\$ 10,066	\$ 10,188	\$ 8,900	\$ (1,288)
Commodities	38,579	65,452	30,000	(35,452)
Contractual services	5,067	4,790	6,000	1,210
Reimbursed expenditures	(52,408)	(51,874)	(25,000)	26,874
Subtotal	1,304	28,556	19,900	(8,656)
Wildlife control:				
Personal services	13,964	13,224	8,910	(4,314)
Commodities	19,167	7,845	20,000	12,155
Contractual services	1,828	1,389	2,500	1,111
Reimbursed expenditures	(15,304)	(8,488)	(12,410)	(3,922)
Subtotal	19,655	13,970	19,000	5,030
Total highways and streets	1,024,577	1,153,856	995,900	(157,956)
Sanitation:				
Landfill:				
Personal services	37,445	38,257	38,522	265
Commodities	29,419	14,486	16,000	1,514
Contractual services	17,228	19,603	35,000	15,397
Capital outlay	46,195	33,585	47,000	13,415
Waste tire management	(3,245)	(2,973)	-	2,973
Total sanitation	127,042	102,958	136,522	33,564
Health and welfare:				
Health department:				
Personal services	86,257	92,023	88,206	(3,817)
Commodities	5,124	6,449	7,400	951
Contractual services	7,098	6,476	10,474	3,998
Subtotal	98,479	104,948	106,080	1,132
Ambulance:				
Personal services	87,543	101,508	108,169	6,661
Commodities	14,821	15,365	10,400	(4,965)
Contractual services	20,966	24,980	-	(24,980)
Capital outlay	13,020	2,692	11,431	8,739
Subtotal	136,350	144,545	130,000	(14,545)

**HAMILTON COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Mental health	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Mental disabilities	26,000	26,000	26,000	-
Total health and welfare	278,829	293,493	280,080	(13,413)
Economic development:				
Personal services	-	1,250	-	(1,250)
Commodities	1,693	979	-	(979)
Contractual services	1,134	1,987	5,000	3,013
Total economic development	2,827	4,216	5,000	784
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	71,250	71,250	71,250	-
Personal services	39,901	40,472	-	(40,472)
Reimbursed expenditures	(39,087)	(40,175)	-	40,175
Subtotal	72,064	71,547	71,250	(297)
Historical society:				
Transfer to related municipal entity	33,000	34,500	34,500	-
Personal services	18,065	15,350	-	(15,350)
Reimbursed expenditures	(18,115)	(15,635)	-	15,635
Subtotal	32,950	34,215	34,500	285
Youth services:				
Transfer to related municipal entity	32,085	32,085	32,085	-
Personal services	15,262	19,475	-	(19,475)
Reimbursed expenditures	(13,422)	(17,791)	-	17,791
Subtotal	33,925	33,769	32,085	(1,684)
Golf course:				
Transfer to related municipal entity	45,000	17,500	116,000	98,500
Personal services	79,059	79,390	-	(79,390)
Capital outlay	19,161	18,552	-	(18,552)
Subtotal	143,220	115,442	116,000	558



**HAMILTON COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	\$ 39,900	\$ 40,000	\$ 40,000	\$ -
Personal services	40,316	31,927	-	(31,927)
Contractual services	3,500	-	-	-
Reimbursed expenditures	(18,601)	(53,642)	-	53,642
Subtotal	65,115	18,285	40,000	21,715
Total culture and recreation	347,274	273,258	293,835	20,577
Operating transfers:				
Capital improvement fund	314,715	-	20,000	20,000
No-fund warrant - 2016 fund	624,400	602,100	602,100	-
Equipment reserve	-	89,769	-	(89,769)
Total operating transfers	939,115	691,869	622,100	(69,769)
Related municipal entity transfers:				
Hospital	91,136	154,296	154,296	-
Hamilton County VIP	73,000	73,000	73,000	-
Extension Council	80,124	80,124	80,124	-
Airport	38,000	38,000	38,000	-
Total related municipal entity transfers	282,260	345,420	345,420	-
CASA appropriation	500	500	500	-
Total expenditures	5,425,314	5,526,349	\$ 5,526,349	\$ -
Receipts over (under) expenditures	62,884	278,362		
Unencumbered cash, beginning of year	267,306	462,951	\$ 155,920	\$ 307,031
Residual equity transfers in	132,761	-		
Unencumbered cash, end of year	\$ 462,951	\$ 741,313		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****ALCOHOL REVENUE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
State of Kansas	\$ 3,682	\$ 4,743	<u>\$ 3,143</u>	<u>\$ 1,600</u>
Expenditures:				
Health and welfare:				
County appropriations	<u>2,600</u>	<u>4,000</u>	<u>\$ 4,270</u>	<u>\$ 270</u>
Receipts over (under) expenditures	1,082	743		
Unencumbered cash, beginning of year	<u>2,037</u>	<u>3,119</u>	<u>\$ 1,127</u>	<u>\$ 1,992</u>
Unencumbered cash, end of year	<u>\$ 3,119</u>	<u>\$ 3,862</u>		

See Independent Auditor's Report.

## HAMILTON COUNTY, KANSAS

## LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 168,826	\$ 168,426	\$ 161,914	\$ 6,512
Neighborhood revitalization rebate	-	(945)	(232)	(713)
Total receipts	168,826	167,481	<u>\$ 161,682</u>	<u>\$ 5,799</u>
Expenditures:				
Transfer to related municipal entity	170,000	168,088	<u>\$ 168,088</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,174)	(607)		
Unencumbered cash, beginning of year	9,459	8,285	<u>\$ 6,406</u>	<u>\$ 1,879</u>
Unencumbered cash, end of year	<u>\$ 8,285</u>	<u>\$ 7,678</u>		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****LIBRARY EMPLOYEE BENEFITS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 36,055	\$ 50,255	\$ 47,534	\$ 2,721
Neighborhood revitalization rebate	-	(238)	(70)	(168)
Total receipts	36,055	50,017	<u>\$ 47,464</u>	<u>\$ 2,553</u>
Expenditures:				
Transfer to related municipal entity	36,913	50,055	<u>\$ 50,055</u>	<u>\$ -</u>
Receipts over (under) expenditures	(858)	(38)		
Unencumbered cash, beginning of year	3,595	2,737	<u>\$ 2,591</u>	<u>\$ 146</u>
Unencumbered cash, end of year	<u>\$ 2,737</u>	<u>\$ 2,699</u>		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****ENHANCEMENT 911 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 50,469	\$ 54,295	\$ 42,000	\$ 12,295
Expenditures:				
Contractual services	59,968	53,032	\$ 110,000	\$ 56,968
Receipts over (under) expenditures	(9,499)	1,263		
Unencumbered cash, beginning of year	76,432	66,933	\$ 68,431	\$ (1,498)
Unencumbered cash, end of year	\$ 66,933	\$ 68,196	\$ 431	\$ 67,765

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****FIRE DISTRICT #1 FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 44,980	\$ 34,858	\$ 33,384	\$ 1,474
Neighborhood revitalization rebate	-	(170)	(61)	(109)
Total receipts	<u>44,980</u>	<u>34,688</u>	<u>\$ 33,323</u>	<u>\$ 1,365</u>
Expenditures:				
Public safety:				
Personal services	12,418	15,044	\$ 15,000	\$ (44)
Commodities	13,446	5,728	15,500	9,772
Contractual	13,444	11,795	15,500	3,705
Capital outlay	8,265	6,095	4,000	(2,095)
Reimbursed expenditures	<u>(1,786)</u>	<u>(1,648)</u>	<u>-</u>	<u>1,648</u>
Total expenditures	<u>45,787</u>	<u>37,014</u>	<u>\$ 50,000</u>	<u>\$ 12,986</u>
Receipts over (under) expenditures	(807)	(2,326)		
Unencumbered cash, beginning of year	<u>21,786</u>	<u>20,979</u>	<u>\$ 16,677</u>	<u>\$ 4,302</u>
Unencumbered cash, end of year	<u>\$ 20,979</u>	<u>\$ 18,653</u>		

See Independent Auditor's Report.

# HAMILTON COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	<u>Capital improvement</u>	<u>Equipment reserve</u>	<u>Special machinery</u>	<u>Special road</u>	<u>Sheriff's funds</u>
Receipts:					
State and federal aid	\$ 45,214	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	25,262
Interest	-	-	-	-	-
Charges for services	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	-	89,769	-	-	-
	<u>45,214</u>	<u>89,769</u>	<u>-</u>	<u>-</u>	<u>25,262</u>
Total receipts	<u>45,214</u>	<u>89,769</u>	<u>-</u>	<u>-</u>	<u>25,262</u>
Expenditures:					
Personal services	-	-	-	-	-
Commodities	17,362	-	-	-	10,670
Contractual services	12,950	-	-	-	2,320
Capital outlay	169,197	35,803	-	-	200
Reimbursed expenditures	(8,023)	-	-	-	-
Operating transfers out	50,000	-	-	-	-
	<u>241,486</u>	<u>35,803</u>	<u>-</u>	<u>-</u>	<u>13,190</u>
Total expenditures	<u>241,486</u>	<u>35,803</u>	<u>-</u>	<u>-</u>	<u>13,190</u>
Receipts over (under) expenditures	(196,272)	53,966	-	-	12,072
Unencumbered cash, beginning of year	<u>1,336,597</u>	<u>-</u>	<u>3,874</u>	<u>574</u>	<u>56,364</u>
Unencumbered cash, end of year	<u>\$ 1,140,325</u>	<u>\$ 53,966</u>	<u>\$ 3,874</u>	<u>\$ 574</u>	<u>\$ 68,436</u>

<u>Special attorney trust drug money</u>	<u>County attorney forfeiture</u>	<u>Sheriff forfeiture</u>	<u>Diversion fee</u>	<u>Special vehicle</u>	<u>County sales tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	192,612
-	-	-	25,213	25,902	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,475	8,555	-	-	-
-	-	-	2,512	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	2,475	8,555	27,725	25,902	192,612
-	-	-	-	74	-
683	-	-	2,430	1,405	363
-	-	-	10,554	2,451	5,700
-	-	-	-	-	38,309
-	-	-	-	-	(11,095)
-	-	-	-	21,972	255,000
<u>683</u>	<u>-</u>	<u>-</u>	<u>12,984</u>	<u>25,902</u>	<u>288,277</u>
(683)	2,475	8,555	14,741	-	(95,665)
1,477	436	-	31,668	-	385,800
<u>\$ 794</u>	<u>\$ 2,911</u>	<u>\$ 8,555</u>	<u>\$ 46,409</u>	<u>\$ -</u>	<u>\$ 290,135</u>



# HAMILTON COUNTY, KANSAS

## NON-BUDGETED SPECIAL PURPOSE FUNDS

### SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2019

	<u>EMT trust</u>	<u>Prosecuting attorney training</u>	<u>Clerk technology</u>	<u>Register of deeds technology</u>	<u>Treasurer technology</u>
Receipts:					
State and federal aid	\$ 5,750	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	631	1,142	4,568	1,142
Interest	-	-	-	-	-
Charges for services	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	3,900	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	<u>9,650</u>	<u>631</u>	<u>1,142</u>	<u>4,568</u>	<u>1,142</u>
Expenditures:					
Personal services	-	-	-	-	-
Commodities	4,428	-	60	-	253
Contractual services	5,767	510	537	2,104	280
Capital outlay	3,444	-	-	4,080	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	<u>13,639</u>	<u>510</u>	<u>597</u>	<u>6,184</u>	<u>533</u>
Receipts over (under) expenditures	(3,989)	121	545	(1,616)	609
Unencumbered cash, beginning of year	<u>9,755</u>	<u>432</u>	<u>716</u>	<u>12,762</u>	<u>3,261</u>
Unencumbered cash, end of year	<u>\$ 5,766</u>	<u>\$ 553</u>	<u>\$ 1,261</u>	<u>\$ 11,146</u>	<u>\$ 3,870</u>

See Independent Auditor's Report.

<u>Health bio-terrorism</u>	<u>Health maternal child</u>	<u>Solid waste management</u>	<u>Micro loan</u>	<u>Special law enforcement trust</u>	<u>Total</u>
\$ 9,463	\$ 10,559	\$ -	\$ -	\$ -	\$ 70,986
-	-	-	-	-	192,612
-	-	-	-	-	83,860
-	-	296	-	-	296
-	-	121,257	-	-	121,257
-	-	-	2,287	-	2,287
-	-	7,246	-	2,796	21,072
-	-	-	-	-	6,412
-	-	-	-	-	89,769
<u>9,463</u>	<u>10,559</u>	<u>128,799</u>	<u>2,287</u>	<u>2,796</u>	<u>588,551</u>
-	1,138	-	-	-	1,212
504	113	-	-	749	39,020
8,120	3,487	112,726	426	-	167,932
-	-	22,695	-	-	273,728
-	-	-	-	-	(19,118)
-	-	-	-	-	326,972
<u>8,624</u>	<u>4,738</u>	<u>135,421</u>	<u>426</u>	<u>749</u>	<u>789,746</u>
839	5,821	(6,622)	1,861	2,047	(201,195)
<u>20,100</u>	<u>6,818</u>	<u>10,054</u>	<u>132,071</u>	<u>1,288</u>	<u>2,014,047</u>
<u>\$ 20,939</u>	<u>\$ 12,639</u>	<u>\$ 3,432</u>	<u>\$ 133,932</u>	<u>\$ 3,335</u>	<u>\$ 1,812,852</u>

**HAMILTON COUNTY, KANSAS****NO-FUND WARRANTS - 2016****SCHEUDLE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Operating transfer in	<u>\$ 624,400</u>	<u>\$ 602,100</u>	<u>\$ 602,100</u>	<u>\$ -</u>
Expenditures:				
Debt service:				
Principal	557,500	557,500	\$ 557,500	\$ -
Interest	<u>66,900</u>	<u>44,600</u>	<u>44,600</u>	<u>-</u>
Total expenditures	<u>624,400</u>	<u>602,100</u>	<u>\$ 602,100</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****SUNFLOWER SQUARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	\$ 105,555	\$ 102,803	\$ 106,000	\$ (3,197)
Deposits - net	880	294	3,500	(3,206)
Total receipts	106,435	103,097	\$ 109,500	(6,403)
Expenditures:				
Commodities	5,362	10,690	\$ 10,000	\$ (690)
Contractual services	125,618	42,526	70,000	27,474
Capital outlay	8,703	13,397	70,000	56,603
Total expenditures	139,683	66,613	\$ 150,000	\$ 83,387
Receipts over (under) expenditures	(33,248)	36,484		
Unencumbered cash, beginning of year	41,341	8,093	\$ 40,841	\$ (32,748)
Unencumbered cash, end of year	\$ 8,093	\$ 44,577	\$ 341	\$ 44,236

See Independent Auditor's Report.

**HAMILTON COUNTY, KANSAS****NON-BUDGETED BUSINESS FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2019

	<u>VIP Center</u>
Receipts:	
Rent	\$       800
Expenditures	<u>          -</u>
Receipts over (under) expenditures	800
Unencumbered cash, beginning of year	<u>2,050</u>
Unencumbered cash, end of year	<u><u>\$     2,850</u></u>

See Independent Auditor's Report.

## HAMILTON COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2019

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	\$ -	\$ 3,528	\$ 3,528	\$ -
Register of Deeds	3,116	51,676	42,305	12,487
District Court	23,015	184,122	189,952	17,185
Sheriff	38,264	105,209	110,528	32,945
County Treasurer	5,504,865	8,995,294	8,808,405	5,691,754
Local taxing districts	1,115	3,412,718	3,413,468	365
Delinquent dumpsters	-	7,003	7,003	-
Motor vehicle fees	-	294,883	294,707	176
Hospital sales tax collections	15,172	192,611	188,084	19,699
Sales tax collections	7,472	187,927	179,889	15,510
Fish and game licenses	-	3,280	3,280	-
Park permits	-	450	450	-
Heritage trust	570	2,284	2,357	497
Delinquent personal court costs	912	1,846	2,115	643
Payroll clearing funds	45,730	499,991	501,238	44,483
Aflac 125 plan	13,408	32,269	32,676	13,001
Law library	8,739	2,899	1,846	9,792
Unclaimed property	4,787	-	-	4,787
County attorney restitution	-	1,000	1,000	-
Oil & gas depletion	189,917	-	-	189,917
Total agency funds	<u>\$ 5,857,082</u>	<u>\$ 13,978,990</u>	<u>\$ 13,782,831</u>	<u>\$ 6,053,241</u>

See Independent Auditor's Report.